

Note. This booklet does not contain any tax forms.



19991040EZ

Instructions

Taxpayer News

See page 4 for details.

Need Help?

Quick and easy access
to tax help and forms.
See page 5.

Explore



CLICK.ZIP.FAST ROUND TRIP

The *Fastest, Most Accurate Way*
To File Your Taxes

Increased Tax Benefits!

Larger Child Tax Credits!

You may be able to claim
credits of up
to \$500 for
each child
under 17.
See page 8.



More Student Loan Interest Deductible!

You may be able to deduct up to \$1,500.
See page 8.



A Message From the Commissioner

Dear Taxpayer,

As we begin the year 2000 tax filing season, the IRS continues to work to put service first for America's taxpayers. We want to build on the strong foundation we established last year and give you more support and help than ever before. Our goal is to provide the easiest and most efficient ways for you to get the information, service, and assistance you need not only during the tax filing season, but throughout the year.

Last year, we expanded our toll-free telephone hours to times that met your needs and busy schedules. More than 250 IRS offices across the nation also offered Saturday service on 13 weekends at times and locations convenient to you. We are also working to ensure that you receive complete and accurate service as well as correct information on your tax law questions and your account.

We now have a vigorous electronic tax filing program in place. On-line filing last year ran 161 percent ahead of the previous year's pace as more taxpayers discovered the advantages of electronically filing their returns. It is not only fast, safe, and virtually error free, but taxpayers filing by our *e-file* program receive refunds in half the time of paper returns—even faster with direct deposit.

If you used your personal computer to file last year, you may also have the opportunity for totally paperless filing. In addition, Form 1040 e-filers with a balance due can once again pay their taxes with a credit card.

We are also making it easier for taxpayers to get forms and information, whether it is by mail, toll-free telephone, our web site (www.irs.gov), fax machine, or CD-ROMs. In addition, we hope to be able to add even more services as we bring new technology online, and just as importantly, measure your satisfaction with our services.

As we enter the new millennium, the IRS is engaged in its most fundamental reorganization in almost a half century that will require change in almost every aspect of the agency. The modernized IRS will be built around serving taxpayer groups with specific needs such as yours. Through these changes we can succeed in producing an IRS that better serves America's taxpayers — both individually and collectively — but there are no quick fixes. This process will take years to accomplish, but we are convinced of the necessity and value to you of reaching this higher level of performance.

Thank you.

Sincerely,



Charles O. Rossotti

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

IRS Customer Service Standards



At the IRS our goal is to continually improve the quality of our services. To achieve that goal, we have developed customer service standards in the following areas:

- Easier filing and payment options
- Access to information
- Accuracy

- Prompt refunds
- Initial contact resolution
- Canceling penalties
- Resolving problems
- Simpler forms

If you would like information about the IRS standards and a report of our accomplishments, see **Pub. 2183**.

Help With Unresolved Tax Issues

Office of the Taxpayer Advocate

Contacting Your Taxpayer Advocate

If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

Handling Your Tax Problems

Your assigned personal advocate will listen to your point of view and will work with you to address your concerns. You can expect the advocate to provide you with:

- A “fresh look” at your problem
- Timely acknowledgment
- The name and phone number of the individual assigned to your case
- Updates on progress
- Timeframes for action
- Speedy resolution
- Courteous service

Information You Should Be Prepared To Provide

- Your name, address, and social security number (or employer identification number)
- Your telephone number and hours you can be reached
- The type of tax return and year(s) involved
- A detailed description of your problem
- Your previous attempts to solve the problem and the office you contacted, and
- Description of the hardship you are facing (if applicable)

How To Contact Your Taxpayer Advocate

- Call the Taxpayer Advocate’s toll-free number: **1-877-777-4778**
- Call the general IRS toll-free number (1-800-829-1040) and ask for Taxpayer Advocate assistance
- Call, write, or fax the Taxpayer Advocate office in your area (see **Pub. 1546** for addresses and phone numbers)
- TTY/TDD help is available by calling 1-800-829-4059

Filing Your Taxes Was Never Easier!

Click into the 21st Century with



CLICK. ZIP. FAST ROUND TRIP

Take advantage of the benefits of IRS *e-file!*

- Get your refund in half the time, even faster with Direct Deposit
- File now and pay later — you can pay your balance due with a credit card or Direct Debit up until April 17, 2000
- Reduce your chance of receiving an error notice from the IRS — IRS *e-file* is more accurate than a paper return
- File your Federal and state tax returns together
- Get proof within 48 hours that your return has been accepted
- Use free or low-cost alternatives — on the IRS Web Site click on “Electronic Services” and then on “IRS *e-file* Partners”
- Privacy and security are assured

The *Fastest, Most Accurate* Way To File
Your Taxes

Get all the details on page 29 or
check out the IRS Web Site at www.irs.gov

Quick and Easy Access to Tax Help and Forms

Note. If you live outside the United States, see **Pub. 54** to find out how to get help and forms.



PERSONAL COMPUTER

You can access the IRS's Internet Web Site 24 hours a day, 7 days a week, at www.irs.gov to:

- Download Forms, Instructions, and Publications
- See Answers to Frequently Asked Tax Questions
- Search Publications On-Line by Topic or Keyword
- Figure Your Withholding Allowances Using our W-4 Calculator
- Send Us Comments or Request Help by E-Mail
- Sign up to Receive Local and National Tax News by E-Mail

You can also reach us using File Transfer Protocol at [ftp.irs.gov](ftp://ftp.irs.gov)



PHONE

You can get forms, publications, and automated information 24 hours a day, 7 days a week, by phone.

Forms and Publications

Call **1-800-TAX-FORM** (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 days.

TeleTax Topics

Call **1-800-829-4477** to listen to pre-recorded messages covering about 150 tax topics. See page 7 for a list of the topics.

Refund Information

You can check the status of your 1999 refund using TeleTax's Refund Information service. See page 6.



FAX

You can get over 100 of the most requested forms and instructions 24 hours a day, 7 days a week, by fax. Just call **703-368-9694** from the telephone connected to the fax machine.



WALK-IN

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Some IRS offices and libraries have an extensive collection of products available to photocopy or print from a CD-ROM.



MAIL

Send your order for forms, instructions, and publications to the IRS Distribution Center nearest you. You should receive your order within 10 days after we receive your request.



CD-ROM

Order **Pub. 1796**, Federal Tax Products on CD-ROM, and get:

- Current Year Forms, Instructions, and Publications
- Prior Year Forms, Instructions, and Publications
- Popular Tax Forms That May Be Filled in Electronically, Printed out for Submission, and Saved for Recordkeeping
- The Internal Revenue Bulletin

Buy the CD-ROM on the Internet at www.irs.gov/cdorders from the National Technical Information Service (NTIS) for \$16 (plus a \$5 handling fee), and save 30% or call **1-877-CDFORMS** (1-877-233-6767) toll free to buy the CD-ROM for \$23 (plus a \$5 handling fee).

Western United States:	Western Area Distribution Center	Rancho Cordova, CA 95743-0001
Central United States:	Central Area Distribution Center	P.O. Box 8903 Bloomington, IL 61702-8903
Eastern United States or a foreign country:	Eastern Area Distribution Center	P.O. Box 85074 Richmond, VA 23261-5074

You can also get help in other ways—See page 22 for information.

Calling the IRS

If you cannot answer your question by using one of the methods listed on page 5, please call us for assistance at **1-800-829-1040**. You will not be charged for the call unless your phone company charges you for local calls. This service is available 24 hours a day, 7 days a week, from January 3, 2000, through April 17, 2000. Beginning April 18, 2000, this service is available Monday through Saturday from 7:00 a.m. until 11:00 p.m. local time. Holiday hours may vary.



If you want to check the status of your **1999 refund**, call **TeleTax** at **1-800-829-4477** (see below for details).

Before You Call

IRS representatives care about the quality of the service we provide to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information available.

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.
- The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information, which you should also have available: **(1)** your social security number, date of birth, or personal identification number (PIN) if you have one, and **(2)** the amount of refund and filing status shown on your tax return, the "Caller ID Number" shown at the top of any notice you received, the numbers in your street address, or your ZIP code. If you are asking for an installment

agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

Evaluation of Services Provided. The IRS uses several methods to evaluate the quality of this telephone service. One method is for a second IRS representative to sometimes listen in on or record telephone calls. Another is to ask some callers to complete a short survey at the end of the call.

Making the Call

Call **1-800-829-1040** (for TTY/TDD help, call 1-800-829-4059). If you have a pulse or rotary dial phone, stay on the line and one of our assisters will answer. If you have a touch-tone telephone, press **1** to enter our automated system. You can press the number for your topic as soon as you hear it. The system will direct you to the appropriate assistance. You may not need to speak to a representative to get your answer. You can do the following within the system: **(1)** order tax forms and publications, **(2)** find out the status of your refund or what you owe, **(3)** determine if we have adjusted your account or received payments you made, **(4)** request a transcript of your account, **(5)** find out where to send your tax return or payment, and **(6)** request more time to pay or set up a monthly installment agreement.

Before You Hang Up

If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take additional time to be sure your question is answered fully.

By law, you are responsible for paying your share of Federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty.

What Is TeleTax?

Call TeleTax at **1-800-829-4477** for:

Refund information. Check the status of your **1999** refund.

Recorded tax information. There are about 150 topics that answer many Federal tax questions. You can listen to up to three topics on each call you make.

How Do You Use TeleTax?

Refund Information

Refund information is not available until at least 4 weeks after you file your return (3 weeks if you file electronically), and sometimes is not available for up to 6 weeks. Please wait at least 4 weeks from the date you filed before calling to check the status of your refund. Do not send in a copy of your return unless asked to do so.

Be sure to have a copy of your 1999 tax return available because you will need to know the first social security

number shown on your return, the filing status, and the **exact** whole-dollar amount of your refund. Then, call **1-800-829-4477** and follow the recorded instructions.



The IRS updates refund information every 7 days, usually over the weekend. Refunds are sent out weekly, on Fridays. If you call to check the status of your refund and are not given the date it will be issued, please wait until the next week before calling back.

Recorded Tax Information

A complete list of topics is on the next page. Recorded tax information is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear. Then, call **1-800-829-4477**. Have paper and pencil handy to take notes.

Topics by Personal Computer

TeleTax topics are also available using a personal computer and modem (connect to **www.irs.gov**).

Before You Fill In Form 1040EZ

What's New for 1999?



For details on these and other changes, see **Pub. 553** or **What's Hot** at www.irs.gov.

Student Loan Interest Deduction

If you paid interest on a qualified student loan, you may be able to deduct up to \$1,500 of the interest. But you must use Form 1040A or 1040 to do so. For details, see **Pub. 970** or use TeleTax topic 456 (see page 6). However, you **cannot** take the deduction if you **are** claimed as a dependent on your parents' (or someone else's) 1999 tax return.

Child Tax Credits

If you have a child who was under age 17 at the end of 1999, you may be able to claim the child tax credit and the additional child tax credit. But you must use Form 1040A or 1040 to do so. The total of these credits can be as much as \$500 for each qualifying child. Use TeleTax topic 606 (see page 6) for details.

Did You Convert Part or All of an IRA to a Roth IRA in 1998?

If you did and you chose to report the taxable amount over 4 years, you must use Form 1040A or 1040.

Tax From Recapture of Education Credits

You may owe this tax if you claimed an education credit on your 1998 tax return and, in 1999, you, or your spouse if filing jointly, received (1) a refund of qualified tuition and related expenses, or (2) tax-free educational assistance. See **Form 8863**. You must use Form 1040A or 1040 if you owe this tax.

Earned Income Credit (EIC)

You may be able to take this credit if you earned less than \$10,200. See the instructions for lines 8a and 8b that begin on page 15.

New Look for EIC Instructions!

You may notice that those instructions look different from the others in this booklet. We are trying this new approach as a way of simplifying our instructions to serve you better. To help us evaluate the effectiveness of the new instructions, we are interested in hearing your comments. See page 23 for details on how to send us your comments.

Photographs of Missing Children

The IRS is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this booklet on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling **1-800-THE-LOST** (1-800-843-5678) if you recognize a child.

Do Both the Name and Social Security Number (SSN) on Your Tax Forms Agree With Your Social Security Card?

If not, your refund may be delayed or you may not receive credit for your social security earnings. If your Form W-2, Form 1099, or other tax document shows an incorrect name or SSN, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the Social Security Administration at 1-800-772-1213.

What if a Taxpayer Died?

If a taxpayer died before filing a return for 1999, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return should print "**DECEASED**," the deceased taxpayer's name, and the date of death across the top of the return.

If your spouse died in 1999 and you did not remarry in 1999, or if your spouse died in 2000 before filing a return for 1999, you can file a joint return. A joint return should show your spouse's 1999 income before death and your income for all of 1999. Print "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number should not be used for tax years after the year of death, except for estate tax return purposes.

Claiming a Refund for a Deceased Taxpayer. If you are filing a joint return as a surviving spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return and attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach **Form 1310**.

For more details, use TeleTax topic 356 (see page 6) or see **Pub. 559**.

What Are the Filing Dates and Penalties?



If you were in the Balkans or the Persian Gulf area (for example, you participated in Operation Joint Forge or Operation Allied Force), see **Pub. 3**.

When Is Your Tax Return Due?

Not later than **April 17, 2000**.

What if You Cannot File on Time?

You can get an automatic 4-month extension if, by April 17, 2000, you **either** file **Form 4868** or pay part or all of the tax you expect to owe for 1999 by phone using your credit card (American Express® Card, MasterCard®, or Discover® Card). For details on how to get an extension with your credit card, see Form 4868. If you later find that you still need more time, **Form 2688** may get you an additional extension. However, even if you get an extension, the tax you owe is still due April 17, 2000. If you make a payment with your extension request, see the instructions for line 9 on page 20.

What if You File or Pay Late?

The IRS can charge you interest and penalties on the amount you owe.

If you file late, the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty can be as much as 25% (more in some cases) of the tax due. We will charge you interest on the penalty from the due date of the return (including extensions). If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

If you pay your taxes late, the penalty is usually ½ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return.

Are There Other Penalties?

Yes. Other penalties can be imposed for negligence, substantial understatement of tax, and fraud. We will charge

you interest on these penalties from the due date of the return (including extensions). Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See **Pub. 17** for details.

In addition to any other penalties, the law imposes a penalty of \$500 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax, because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign.

Where Do You File?

See page 32.

Private Delivery Services. You can use certain private delivery services designated by the IRS to meet the “timely mailing as timely filing/paying” rule for tax returns and payments. The most recent list of designated private delivery services was published by the IRS in August 1999. The list includes only the following:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, and Second Day Service.
- DHL Worldwide Express (DHL): DHL “Same Day” Service and DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, and FedEx 2Day.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, and UPS 2nd Day Air A.M.

The private delivery service can tell you how to get written proof of the mailing date.

Filing Requirements—These rules apply to all U.S. citizens, regardless of where they live, and resident aliens.

Do You Have To File?

Were you (or your spouse if filing a joint return) age 65 or older on January 1, 2000?

- Yes.** Use TeleTax topic 351 (see page 6) to find out if you must file a return. If you do, you must use Form 1040A or 1040.
- No.** Use **Chart A, B, or C** on the next page to see if you must file a return.



Even if you do not otherwise have to file a return, you should file one to get a refund of any Federal income tax withheld. You should also file if you are eligible for the earned income credit.

Exception for Children Under Age 14. If you are planning to file a tax return for your child who was under age 14 on January 1, 2000, and certain other conditions apply, you can elect to include your child’s income on your return. But you must use Form 1040 and **Form 8814** to do so. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 (see page 6) or see Form 8814.

Nonresident Aliens and Dual-Status Aliens. These rules also apply to nonresident aliens and dual-status aliens who were married to U.S. citizens or residents at the end of 1999 and who have elected to be taxed as resident aliens. Specific rules apply to determine if you are a resident or nonresident alien. See **Pub. 519** for details.

Chart A—For Most People

IF your filing status is . . .	THEN file a return if your gross income* was at least . . .
Single	\$ 7,050
Married filing jointly**	\$12,700

***Gross income** means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States (even if you may exclude part or all of it).

**If you did not live with your spouse at the end of 1999 (or on the date your spouse died) and your gross income was at least \$2,750, you must file a return.

Chart B—For Children and Other Dependents

If your parents (or someone else) can claim you as a dependent, use this chart to see if you must file a return.

In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. **Earned income** includes wages, tips, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.



If your gross income was \$2,750 or more, you usually cannot be claimed as a dependent unless you were under age 19 or a student under age 24. For details, use TeleTax topic 354 (see page 6).

You must file a return if **any** of the following apply.

- Your **unearned income** was over \$700.
- Your **earned income** was over \$4,300 if single; over \$3,600 if married.
- Your **gross income** was more than the **larger** of—
 - \$700, or
 - Your earned income (up to \$4,050 if single; \$3,350 if married) plus \$250.

Chart C—Other Situations When You Must File

You must also file a return using Form 1040A or 1040 if you received any advance earned income credit payments from your employer. These payments are shown in box 9 of your W-2 form.

You must file a return using Form 1040 if **any** of the following apply for 1999.

- You owe any special taxes, such as social security and Medicare tax on tips you did not report to your employer.
- You owe uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on your group-term life insurance.

- You had net earnings from self-employment of at least \$400.
- You earned wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
- You owe tax on an individual retirement arrangement (IRA), other retirement plan, or on a medical savings account (MSA). But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.

Should You Use Form 1040EZ?

You can use Form 1040EZ if **all eight** of the following apply.

1. Your filing status is **single** or **married filing jointly** (see page 11). If you were a **nonresident alien** at any time in 1999, see **Nonresident Aliens** on page 11.
2. You do not claim any dependents.
3. You do not claim a student loan interest deduction (see page 8) or an education credit (use TeleTax topic 605, see page 6).

4. You (and your spouse if married filing a joint return) were under age 65 on January 1, 2000, and not blind at the end of 1999.

5. Your taxable income (line 6 of Form 1040EZ) is less than \$50,000.

6. You had **only** wages, salaries, tips, and taxable scholarship or fellowship grants, unemployment compensation, qualified state tuition program earnings, or Alaska Permanent Fund dividends, and your taxable interest was not over \$400.

7. You did not receive any advance earned income credit payments.

8. You did not owe any **household employment taxes** on wages you paid to a household employee. To find out who owes these taxes, use TeleTax topic 756 (see page 6).

If you do not meet **all eight** of the requirements, you must use Form 1040A or 1040. Use TeleTax topic 352 (see page 6) to find out which form to use.

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or 1040 instead. For example, you can claim the head of household filing status (which usually results in a lower tax than single) only on Form 1040A or 1040. Use TeleTax topic 353 (see page 6). Also, you can itemize deductions only on Form 1040. It would benefit you to itemize deductions if they total more than your standard deduction, which is \$4,300 for most single people and \$7,200 for most married people filing a joint return. Use TeleTax topic 501 (see page 6). But if someone can claim you (or your spouse if married) as a dependent, your standard deduction is the amount entered on line E of the worksheet on page 2 of Form 1040EZ.

Nonresident Aliens. If you were a nonresident alien at any time in 1999, your filing status must be **married filing jointly** to use Form 1040EZ. If your filing status is not married filing jointly, you may have to use **Form 1040NR** or **1040NR-EZ**. Specific rules apply to determine if you were a nonresident or resident alien.

See **Pub. 519** for details, including the rules for students and scholars who are aliens.

Single

You may use this filing status if **any** of the following was true on December 31, 1999:

- You were never married, or
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance, or
- You were widowed before January 1, 1999, and did not remarry in 1999.

Married Filing Joint Return

You may use this filing status if **any** of the following is true:

- You were married as of December 31, 1999, even if you did not live with your spouse at the end of 1999, or
- Your spouse died in 1999 and you did not remarry in 1999, or
- Your spouse died in 2000 before filing a 1999 return.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return. If you file a joint return for 1999, you may not, after the due date for filing that return, amend it to file as married filing a separate return.

Joint and Several Tax Liability. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, see **Innocent Spouse Relief** on page 21.

Where To Report Certain Items From 1999 Forms W-2 and 1099

Report on Form 1040EZ, line 7, any amounts shown on these forms as **Federal income tax withheld**.

Form	Item and Box in Which it Should Appear	Where To Report on Form 1040EZ
W-2	Wages, salaries, tips, etc. (box 1) Allocated tips (box 8) Advance EIC payment (box 9) Dependent care benefits (box 10) Adoption benefits (box 13, code T) Employer contributions to an MSA (box 13, code R)	Line 1 See Tip income on page 13 Must file Form 1040A or 1040 Must file Form 1040
W-2G	Gambling winnings (box 1)	Must file Form 1040
1098-E	Student loan interest (box 1)	Must file Form 1040A or 1040 to deduct
1099-C	Canceled debt (box 2)	Must file Form 1040 if taxable (see the instructions on Form 1099-C)
1099-DIV	Dividends and distributions	Must file Form 1040A or 1040
1099-G	Unemployment compensation (box 1) Qualified state tuition program earnings (box 5)	Line 3. But if you repaid any unemployment compensation in 1999, see the instructions for line 3 on page 14 Line 3
1099-INT	Interest income (box 1) Interest on U.S. savings bonds and Treasury obligations (box 3) Early withdrawal penalty (box 2) Foreign tax paid (box 6)	Line 2 See the instructions for line 2 on page 13 Must file Form 1040 to deduct Must file Form 1040 to deduct or take a credit for the tax
1099-LTC	Long-term care and accelerated death benefits	Must file Form 1040 if required to file Form 8853 (see the instructions for Form 8853)
1099-MISC	Miscellaneous income	Must file Form 1040
1099-MSA	Distributions from medical savings accounts	Must file Form 1040
1099-OID	Original issue discount (box 1) Other periodic interest (box 2) Early withdrawal penalty (box 3)	See the instructions on Form 1099-OID Must file Form 1040 to deduct
1099-R	Distributions from pensions, annuities, IRAs, etc.	Must file Form 1040A or 1040

Line Instructions for Form 1040EZ

Name and Address

Use the Peel-Off Label

Using your peel-off name and address label in this booklet will speed the processing of your return. It also prevents common errors that can delay refunds or result in unnecessary notices. Attach the label **after** you have finished your return. Cross out any errors and print the correct information. Add any missing items, such as your apartment number.

Address Change

If the address on your peel-off label is not your current address, cross out your old address and print your new address. If you plan to move after you file your 1999 return, see page 22.

Name Change

If you changed your name, be sure to report the change to your local Social Security Administration office **before** you file your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. If you received a peel-off label, cross out your former name and print your new name.

What if You Do Not Have a Label?

Print the information in the spaces provided.



If you filed a joint return for 1998 and you are filing a joint return for 1999 with the same spouse, be sure to enter your names and SSNs in the same order as on your 1998 return.

P.O. Box

Enter your P.O. box number instead of your street address **only** if your post office does not deliver mail to your home.

Foreign Address

Print the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Please **do not** abbreviate the country name.

Social Security Number (SSN)

Make sure your return includes the correct SSN for you and your spouse. If it does not, at the time we process your return, we may disallow the exemption(s) and any earned income credit you claim.

To apply for an SSN, get **Form SS-5** from your local Social Security Administration (SSA) office or call the SSA at 1-800-772-1213. Fill in Form SS-5 and return it to the SSA. It usually takes about 2 weeks to get an SSN.

IRS Individual Taxpayer Identification Numbers (ITINs) for Aliens. The IRS will issue you an ITIN if you are a nonresident or resident alien and you do not have and are not eligible to get an SSN. **To apply for an ITIN**, file **Form W-7** with the IRS. It usually takes about 30 days to get an ITIN. **Enter your ITIN wherever your SSN is requested on your tax return.**

Note. An ITIN is for tax use only. It does not entitle you to social security benefits or change your employment or immigration status under U.S. law.

Nonresident Alien Spouse. If your spouse is a nonresident alien, he or she must have either an SSN or an ITIN.

Presidential Election Campaign Fund

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. If you want \$3 to go to this fund, check the "Yes" box. If you are filing a joint return, your spouse may also have \$3 go to the fund. If you check "Yes," your tax or refund will not change.

Income

Rounding Off to Whole Dollars

You may find it easier to do your return if you round off cents to the nearest whole dollar. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next whole dollar. For example, \$129.39 becomes \$129 and \$235.50 becomes \$236. If you do round off, do so for all amounts. But if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total.

Example. You received two W-2 forms, one showing wages of \$5,009.55 and one showing wages of \$8,760.73. On Form 1040EZ, line 1, you would enter 13,770.00 (\$5,009.55 + \$8,760.73 = \$13,770.28).

Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 1999, you may receive a **Form 1099-G**.

In the year the tax was paid to the state or other taxing authority, did you file Form 1040EZ or 1040A, or did you use TeleFile?

- Yes.** None of your refund is taxable.
- No.** You may have to report part or all of the refund as income on Form 1040 for 1999. For details, use TeleTax topic 405 (see page 6).

Social Security Benefits

You should receive a **Form SSA-1099** or **Form RRB-1099**. These forms will show the total social security and equivalent railroad retirement benefits paid to you in 1999 and the amount of any benefits you repaid in 1999. Use the worksheet on page 13 to see if any of your benefits are taxable. If they are, you **must** use Form 1040A or 1040. For more details, see **Pub. 915**.

Line 1

Wages, Salaries, and Tips

Enter the total of your wages, salaries, and tips. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown in box 1 of

their **Form(s) W-2**. But the following types of income must also be included in the total on line 1.

- **Wages received as a household employee** for which you did not receive a W-2 form because your employer paid you less than \$1,100 in 1999. Also, print "HSH" and the amount that was not reported on a W-2 form in the space to the right of the words "W-2 form(s)" on line 1.

- **Tip income** you did not report to your employer. But you must use Form 1040 and **Form 4137** if (1) you received tips of \$20 or more in any month and did not report the full amount to your employer, OR (2) your W-2 form(s) shows **allocated tips** that you **must** report as income. You must report the allocated tips shown on your W-2 form(s) unless you can prove that you received less. Allocated tips should be shown in box 8 of your W-2 form(s). They are not included as income in box 1. See **Pub. 531** for more details.

- **Scholarship and fellowship grants** not reported on a W-2 form. Also, print "SCH" and the amount in the space to the right of the words "W-2 form(s)" on line 1.

Exception. If you were a degree candidate, include on line 1 **only** the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 1.



You must use Form 1040A or 1040 if you received **dependent care benefits** or **employer-provided adoption benefits** for 1999.

Missing or Incorrect Form W-2?

If you do not get a W-2 form from your employer by January 31, 2000, use TeleTax topic 154 (see page 6) to find out what to do. Even if you do not get a W-2, you must still report your earnings on line 1. If you lose your W-2 or it is incorrect, ask your employer for a new one.

Line 2

Taxable Interest

Each payer should send you a **Form 1099-INT** or **Form 1099-OID**. Report **all** of your **taxable interest** income on line 2 even if you did not receive a Form 1099-INT or 1099-OID.

Include taxable interest from banks, savings and loan associations, money market certificates, credit unions, savings bonds, etc. If interest was credited in 1999 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution, you may be able to exclude part or all of that interest from your 1999 income. But you must use Form 1040A or 1040 to do so. See **Pub. 550** for details.

If you cashed series EE or I U.S. savings bonds in 1999 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude from income part or all of the interest on those bonds. But you must use **Form 8815** and Form 1040A or 1040 to do so.

You must use Form 1040A or 1040 if **either** of the following applies.

- You received interest as a nominee (that is, in your name but the interest income actually belongs to someone else), or
- You received a 1999 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 1999.

Tax-Exempt Interest

If you had tax-exempt interest, such as from municipal bonds, print "TEI" in the space to the right of the words "Form 1040EZ" on line 2. After "TEI," show the amount of your tax-exempt interest. **Do not** add tax-exempt interest in the total on line 2.

Worksheet To See if Any of Your Social Security Benefits Are Taxable

Keep for Your Records

Before you begin: ✓ If you are filing a joint return, be sure to include any amounts your spouse received when entering amounts on lines 1, 3, and 4 below.



1. Enter the amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099	1. _____
2. Is the amount on line 1 more than zero? <input type="checkbox"/> No. None of your social security benefits are taxable. <input type="checkbox"/> Yes. Enter one-half of line 1	2. _____
3. Enter your total wages, salaries, tips, etc., from Form(s) W-2. Also, include any taxable unemployment compensation, qualified state tuition program earnings, and Alaska Permanent Fund dividends you received (see the instructions for line 3 on page 14)	3. _____
4. Enter your total interest income, including any tax-exempt interest	4. _____
5. Add lines 2, 3, and 4	5. _____
6. Enter: \$25,000 if single; \$32,000 if filing a joint return	6. _____
7. Is the amount on line 6 less than the amount on line 5? <input type="checkbox"/> No. None of your social security benefits are taxable this year. You can use Form 1040EZ. Do not list your benefits as income. <input type="checkbox"/> Yes. Some of your benefits are taxable this year. You MUST use Form 1040A or 1040.	

Line 3**Unemployment Compensation, Qualified State Tuition Program Earnings, and Alaska Permanent Fund Dividends**

Unemployment Compensation. You should receive a **Form 1099-G** showing the total unemployment compensation paid to you in 1999.

If you received an overpayment of unemployment compensation in 1999 and you repaid any of it in 1999, subtract the amount you repaid from the total amount you received. Include the result in the total on line 3. Also, print “Repaid” and the amount you repaid in the space to the right of the words “(see page 14)” on line 3. If you repaid unemployment compensation in 1999 that you included in gross income in an earlier year, you can deduct the amount repaid. But you must use Form 1040 to do so. See **Pub. 525** for details.

Qualified State Tuition Program Earnings. You should receive a Form 1099-G showing the earnings part of any distribution from the program. Include the earnings in the total on line 3.

Alaska Permanent Fund Dividends. Include the dividends in the total on line 3. But you cannot use Form 1040EZ for a child who was under age 14 on January 1, 2000, if the child’s dividends are more than \$1,400. Instead, you must file **Form 8615** and Form 1040A or 1040 for the child. You must also use Form 8615 and Form 1040A or 1040 for the child if the child’s dividends and taxable interest (line 2) total more than \$1,400.

Line 6

Subtract line 5 from line 4. Your tax is figured on this amount.

If You Want, the IRS Will Figure Your Tax and Your Earned Income Credit

Tax. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill. For details, including who is eligible and what to do, see **Pub. 967**.

Earned Income Credit (EIC). Follow the steps that begin on page 15 to see if you can take this credit and, if you can, what to do if you want us to figure it for you.

Payments and Tax**Line 7****Federal Income Tax Withheld**

Enter the total amount of Federal income tax withheld. This should be shown in box 2 of your 1999 Form(s) W-2.

If you received a 1999 Form 1099-INT, 1099-G, or 1099-OID showing Federal income tax withheld, include the tax withheld in the total on line 7. This tax should be shown in box 4 of these forms.

If Federal income tax was withheld from your Alaska Permanent Fund dividends, include the tax withheld in the total on line 7.

Lines 8a and 8b— Earned Income Credit (EIC)

What Is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you do not owe any tax.

TIP If you have a qualifying child (see the next column on this page), you may be able to take the credit, but you must use Schedule EIC and Form 1040A or 1040 to do so. For details, see Pub. 596.

To Take the EIC:

- Follow the steps below.
- Complete the worksheet on page 18 OR let the IRS figure the credit for you.

You Will Need:



CAUTION If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

Step 1 All Filers

- Is the amount on Form 1040EZ, line 4, less than \$10,200?
 - Yes.** *Continue* →
 - No.** **STOP**
You cannot take the credit.
- Do you, and your spouse if filing a joint return, have a social security number that allows you to work (see page 17)?
 - Yes.** *Continue* →
 - No.** **STOP**
You cannot take the credit.
Print "No" to the right of the word "below" on line 8b.
- Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 1999 tax return?
 - Yes.** **STOP**
You cannot take the credit.
 - No.** *Continue* →
- Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 1999?
 - Yes.** *Go to question 5.*
 - No.** **STOP**
You cannot take the credit.
Print "No" to the right of the word "below" on line 8b.

- Was your home, and your spouse's if filing a joint return, in the United States for more than half of 1999? Members of the military stationed outside the United States, see page 16 before you answer.
 - Yes.** *Continue* →
 - No.** **STOP**
You cannot take the credit.
Print "No" to the right of the word "below" on line 8b.

- Look at the qualifying child conditions below. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 1999?
 - Yes.** **STOP**
You cannot take the credit. *Print "No" to the right of the word "below" on line 8b.*
 - No.** *Go to Step 2.* →

A **qualifying child** is a child who is your...

- Son
- Daughter
- Adopted child
- Grandchild
- Stepchild
- Foster child

AND

was at the end of 1999...

Under age 19

OR

Under age 24 and a student

OR

Any age and permanently and totally disabled

AND

who...

Either lived with you in the United States for more than half of 1999 (for all of 1999 if a foster child) OR was born or died in 1999 and your home was the child's home for the entire time he or she was alive in 1999.

Note. Special rules apply if the child was married or also meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return). For details, use TeleTax topic 601 (see page 6) or see Pub. 596.

Step 2 Modified Adjusted Gross Income

- Form 1040EZ, line 4
Add any tax-exempt interest entered to the right of the words "Form 1040EZ" on line 2

+	
Modified Adjusted Gross Income	= Box A
- Is Box A less than \$10,200?
 - Yes.** *Go to Step 3 on page 16.*
 - No.** **STOP**
You cannot take the credit.

(Continued on page 16)

Continued from page 15

Step 3 Nontaxable and Taxable Earned Income

1. Add all your nontaxable earned income, including your spouse's if filing a joint return. This includes anything of value (money, goods, or services) that is not taxable that you received from your employer for your work. Types of nontaxable earned income are listed below.
 - Salary deferrals, such as a 401(k) plan or the Federal Thrift Savings Plan, shown in box 13 of your W-2 form. See page 17.
 - Salary reductions, such as under a cafeteria plan, unless they are included in box 1 of your W-2 form. See page 17.
 - Mandatory contributions to a state or local retirement plan.
 - Military employee basic housing, subsistence, and combat zone compensation. These amounts are shown in box 13 of your W-2 form with code Q.
 - Meals and lodging provided for the convenience of your employer.
 - Housing allowances or rental value of a parsonage for clergy members.
 - Excludable educational assistance benefits. These benefits may be shown in box 14 of your W-2 form.
 - Certain amounts received by Native Americans. See Pub. 596.

Note. Nontaxable earned income does not include welfare benefits or workfare payments (see page 17), or qualified foster care payments.

Nontaxable Earned Income =

Box B	
----------	--

Enter the type and amount of your nontaxable earned income in the spaces marked "Type" and "\$" on Form 1040EZ, line 8b.

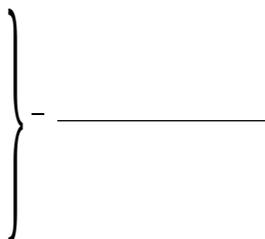


2. Figure taxable earned income:

Form 1040EZ, line 1 _____

Subtract:

- Any taxable scholarship or fellowship grant not reported on a W-2 form
- Any amount paid to an inmate in a penal institution for work (print "PRI" and the amount subtracted to the right of the words "W-2 form(s)" on line 1 of Form 1040EZ)



Taxable Earned Income =

Box C	
----------	--

Go to Step 4.

Step 4 Total Earned Income

1. Nontaxable Earned Income (Step 3, Box B) _____

Taxable Earned Income (Step 3, Box C) + _____

Total Earned Income =

Box D	
----------	--

2. Is Box D less than \$10,200?

Yes. Go to Step 5.

No.

You cannot take the credit. Print "No" to the right of the word "below" on line 8b.

Step 5 How To Figure the Credit

1. Do you want the IRS to figure the credit for you?

Yes. See Credit Figured by the IRS below.

No. Go to the worksheet on page 18.

Definitions and Special Rules

(listed in alphabetical order)

Credit Figured by the IRS. To have the IRS figure the credit for you:

1. Print "EIC" to the right of the word "below" on line 8b of Form 1040EZ.
2. Be sure you entered the type and amount of any nontaxable earned income (Step 3, Box B, on this page) on Form 1040EZ, line 8b.
3. If your 1997 or 1998 EIC was reduced or disallowed, see Form 8862, Who Must File, below.

Form 8862, Who Must File. You must file Form 8862 if your 1997 or 1998 EIC was reduced or disallowed for any reason other than a math or clerical error. But do not file Form 8862 if, after your EIC was reduced or disallowed in an earlier year, you filed Form 8862 (or other documents) and your EIC was then allowed. Also do not file Form 8862 or take the credit if it was determined that your error was due to reckless or intentional disregard of the EIC rules or fraud.

Members of the Military. If you were on extended active duty outside the United States, your home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you serve fewer than 90 days.

(Continued on page 17)

Continued from page 16

Salary Deferrals. Contributions from your pay to certain retirement plans, such as a 401(k) plan or the Federal Thrift Savings Plan, shown in box 13 of your W-2 form. The “Deferred compensation” box in box 15 of your W-2 form should be checked.

Salary Reductions. Amounts you could have been paid but you chose instead to have your employer contribute to certain benefit plans, such as a cafeteria plan. A cafeteria plan is a plan that allows you to choose to receive either cash or certain benefits that are not taxed (such as accident and health insurance).

Social Security Number (SSN). For purposes of taking the EIC, an SSN is a number issued by the Social Security Administration to a U.S. citizen or to a person who has permission from the Immigration and Naturalization Service to work in the United States. It does not include an SSN issued only to allow a person to apply for or receive Federally funded benefits. If your social security card, or your spouse’s if filing a joint return, says “Not valid for employment,” you cannot take the EIC.

To find out how to get an SSN, see page 12. If you will not have an SSN by April 17, 2000, see What if You Cannot File on Time? on page 9.

Welfare Benefits, Effect of Credit on. Any refund you receive as a result of taking the EIC will not be used to determine if you are eligible for the following programs, or how much you can receive from them.

- Temporary Assistance for Needy Families (TANF).
- Medicaid and supplemental security income (SSI).
- Food stamps and low-income housing.

Workfare Payments. Cash payments certain people receive from a state or local agency that administers public assistance programs funded under the Federal Temporary Assistance for Needy Families (TANF) program in return for certain work activities such as:

- Work experience activities (including work associated with remodeling or repairing publicly assisted housing) if sufficient private sector employment is not available, or
- Community service program activities.

Earned Income Credit (EIC) Worksheet—Lines 8a and 8b

Keep for Your Records



Part 1

All Filers

1. Enter your total earned income from Step 4, Box D, on page 16. 1

2. Look up the amount on line 1 above in the EIC Table on page 19 to find the credit. Enter the credit here. 2

If line 2 is zero, You cannot take the credit.
Print "No" in the space to the right of the word "below" on line 8b.

3. Enter your modified adjusted gross income from Step 2, Box A, on page 15. 3

4. Are the amounts on lines 3 and 1 the same?

Yes. Skip line 5; enter the amount from line 2 on line 6.

No. Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. Is the amount on line 3 less than \$5,700?

Yes. Leave line 5 blank; enter the amount from line 2 on line 6.

No. Look up the amount on line 3 in the EIC Table on page 19 to find the credit. Enter the credit here. 5

Look at the amounts on lines 5 and 2.
Then, enter the **SMALLER** amount on line 6.

Part 3

Your Earned Income Credit

6. **This is your earned income credit.** 6

Reminder—

✓ Be sure you entered the type and amount of any nontaxable earned income (Step 3, Box B, on page 16) on Form 1040EZ, line 8b.

Enter this amount on Form 1040EZ, line 8a.



If your 1997 or 1998 EIC was reduced or disallowed, see page 16 to find out if you must file Form 8862 to take the credit for 1999.

1999 Earned Income Credit (EIC) Table



This is **not** a tax table.

1. To find your credit, read down the “At least—But less than” columns and find the line that includes the amount you were told to look up from the EIC Worksheet on page 18.

2. Then, read across and find the credit. Enter the credit on your EIC Worksheet.

If the amount you are looking up from the worksheet is—		Your credit is—	If the amount you are looking up from the worksheet is—		Your credit is—	If the amount you are looking up from the worksheet is—		Your credit is—	If the amount you are looking up from the worksheet is—		Your credit is—			
At least	But less than													
\$1	\$50	\$2	2,400	2,450	186	4,800	4,850	347	7,200	7,250	228	9,600	9,650	44
50	100	6	2,450	2,500	189	4,850	4,900	347	7,250	7,300	224	9,650	9,700	40
100	150	10	2,500	2,550	193	4,900	4,950	347	7,300	7,350	220	9,700	9,750	36
150	200	13	2,550	2,600	197	4,950	5,000	347	7,350	7,400	216	9,750	9,800	33
200	250	17	2,600	2,650	201	5,000	5,050	347	7,400	7,450	212	9,800	9,850	29
250	300	21	2,650	2,700	205	5,050	5,100	347	7,450	7,500	208	9,850	9,900	25
300	350	25	2,700	2,750	208	5,100	5,150	347	7,500	7,550	205	9,900	9,950	21
350	400	29	2,750	2,800	212	5,150	5,200	347	7,550	7,600	201	9,950	10,000	17
400	450	33	2,800	2,850	216	5,200	5,250	347	7,600	7,650	197	10,000	10,050	13
450	500	36	2,850	2,900	220	5,250	5,300	347	7,650	7,700	193	10,050	10,100	10
500	550	40	2,900	2,950	224	5,300	5,350	347	7,700	7,750	189	10,100	10,150	6
550	600	44	2,950	3,000	228	5,350	5,400	347	7,750	7,800	186	10,150	10,200	2
600	650	48	3,000	3,050	231	5,400	5,450	347	7,800	7,850	182	\$10,200 or more—you cannot take the credit		
650	700	52	3,050	3,100	235	5,450	5,500	347	7,850	7,900	178			
700	750	55	3,100	3,150	239	5,500	5,550	347	7,900	7,950	174			
750	800	59	3,150	3,200	243	5,550	5,600	347	7,950	8,000	170			
800	850	63	3,200	3,250	247	5,600	5,650	347	8,000	8,050	166			
850	900	67	3,250	3,300	251	5,650	5,700	347	8,050	8,100	163			
900	950	71	3,300	3,350	254	5,700	5,750	342	8,100	8,150	159			
950	1,000	75	3,350	3,400	258	5,750	5,800	339	8,150	8,200	155			
1,000	1,050	78	3,400	3,450	262	5,800	5,850	335	8,200	8,250	151			
1,050	1,100	82	3,450	3,500	266	5,850	5,900	331	8,250	8,300	147			
1,100	1,150	86	3,500	3,550	270	5,900	5,950	327	8,300	8,350	143			
1,150	1,200	90	3,550	3,600	273	5,950	6,000	323	8,350	8,400	140			
1,200	1,250	94	3,600	3,650	277	6,000	6,050	319	8,400	8,450	136			
1,250	1,300	98	3,650	3,700	281	6,050	6,100	316	8,450	8,500	132			
1,300	1,350	101	3,700	3,750	285	6,100	6,150	312	8,500	8,550	128			
1,350	1,400	105	3,750	3,800	289	6,150	6,200	308	8,550	8,600	124			
1,400	1,450	109	3,800	3,850	293	6,200	6,250	304	8,600	8,650	120			
1,450	1,500	113	3,850	3,900	296	6,250	6,300	300	8,650	8,700	117			
1,500	1,550	117	3,900	3,950	300	6,300	6,350	296	8,700	8,750	113			
1,550	1,600	120	3,950	4,000	304	6,350	6,400	293	8,750	8,800	109			
1,600	1,650	124	4,000	4,050	308	6,400	6,450	289	8,800	8,850	105			
1,650	1,700	128	4,050	4,100	312	6,450	6,500	285	8,850	8,900	101			
1,700	1,750	132	4,100	4,150	316	6,500	6,550	281	8,900	8,950	98			
1,750	1,800	136	4,150	4,200	319	6,550	6,600	277	8,950	9,000	94			
1,800	1,850	140	4,200	4,250	323	6,600	6,650	273	9,000	9,050	90			
1,850	1,900	143	4,250	4,300	327	6,650	6,700	270	9,050	9,100	86			
1,900	1,950	147	4,300	4,350	331	6,700	6,750	266	9,100	9,150	82			
1,950	2,000	151	4,350	4,400	335	6,750	6,800	262	9,150	9,200	78			
2,000	2,050	155	4,400	4,450	339	6,800	6,850	258	9,200	9,250	75			
2,050	2,100	159	4,450	4,500	342	6,850	6,900	254	9,250	9,300	71			
2,100	2,150	163	4,500	4,550	347	6,900	6,950	251	9,300	9,350	67			
2,150	2,200	166	4,550	4,600	347	6,950	7,000	247	9,350	9,400	63			
2,200	2,250	170	4,600	4,650	347	7,000	7,050	243	9,400	9,450	59			
2,250	2,300	174	4,650	4,700	347	7,050	7,100	239	9,450	9,500	55			
2,300	2,350	178	4,700	4,750	347	7,100	7,150	235	9,500	9,550	52			
2,350	2,400	182	4,750	4,800	347	7,150	7,200	231	9,550	9,600	48			

Line 9

Add lines 7 and 8a. Enter the total on line 9.

Amount Paid With Extensions of Time To File

If you filed **Form 4868** or used your credit card to get an automatic extension of time to file, include in the total on line 9 any amount you paid with that form or credit card. If you paid by credit card, do not include on line 9 the convenience fee you were charged. To the left of line 9, print "Form 4868" and show the amount paid. Also, include any amount paid with **Form 2688**.

Refund**Line 11a**

If line 11a is under \$1, we will send the refund only if you request it when you file your return. If you want to check the status of your refund, please wait at least 4 weeks from the date you filed to do so. See page 6 for details.



If your refund is large, you may want to decrease the amount of income tax withheld from your pay. See **Income Tax Withholding and Estimated Tax Payments for 2000** on page 22.

Refund Offset

If you owe past-due Federal tax, state income tax, child support, spousal support, or certain Federal nontax debts, such as student loans, all or part of the refund on line 11a may be used (offset) to pay the past-due amount. Offsets for Federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). You will receive a notice from FMS showing the amount of the offset and the agency receiving it. To find out if you may have an offset or if you have a question about it, contact the agency(ies) you owe the debt to.

Injured Spouse Claim. If you file a joint return and your spouse has not paid past-due Federal tax, state income tax, child support, spousal support, or a Federal nontax debt, such as a student loan, part or all of the refund on line 11a may be used (offset) to pay the past-due amount. But **your** part of the refund may be refunded to you after the offset occurs if certain conditions apply and you complete **Form 8379**. For details, use TeleTax topic 203 (see page 6) or see Form 8379.

Lines 11b Through 11d**Direct Deposit of Refund**

Complete lines 11b through 11d if you want us to directly deposit the amount shown on line 11a into your account at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) instead of sending you a check.

Why Use Direct Deposit?

- You get your refund fast—even faster if you *e-file*!
- Payment is more secure—there is no check to get lost.
- More convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less than a check.



You can check with your financial institution to make sure your direct deposit will be accepted and to get the correct routing and account numbers.

Line 11b. The routing number **must** be **nine** digits. The first two digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check on this page, the routing number is 250250025.

Your check may state that it is payable through a bank different from the financial institution at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on line 11b.

Line 11d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on this page, the account number is 20202086. Be sure **not** to include the check number.



Some financial institutions will not allow a joint refund to be deposited into an individual account. The IRS is not responsible if a financial institution refuses a direct deposit.

Paul Maple
Deborah Maple
1234 Windy Oaks Drive
Anytown, MD 20000

PAY TO THE ORDER OF _____ \$ _____

ANYTOWN BANK
Anytown, MD 20000

For _____

1:250250025:20202086:1234

1234
1234-0000/0000

Do not include the check number.

Note. The routing and account numbers may be in different places on your check.

Amount You Owe

Line 12



You do not have to pay if line 12 is under \$1.

You can pay by check, money order, or credit card (American Express® Card, MasterCard®, or Discover® Card).

To pay by check or money order, enclose in the envelope with your return a check or money order payable to the “United States Treasury” for the full amount when you file. **Do not** attach the payment to the return. **Do not** send cash. Write “1999 Form 1040EZ” and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your return.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter “XXX-” or “XXX $\frac{XX}{100}$ ”).

To pay by credit card, call **1-888-2PAY-TAX** (1-888-272-9829) toll free and follow the instructions. A convenience fee will be charged by the credit card processor based on the amount you are paying. You will be told what the fee is when you call and you will have the option to either continue or cancel the call. You can also find out what the fee will be on the Internet at **www.8882paytax.com**. If you paid by credit card, enter the confirmation number you were given at the end of the call on page 1 of Form 1040EZ in the upper left corner.



You may need to increase the amount of income tax withheld from your pay. See **Income Tax Withholding and Estimated Tax Payments for 2000** on page 22.

What if You Cannot Pay?

If you cannot pay the full amount shown on line 12 when you file, you may ask to make monthly **installment payments**. You may have up to 60 months to pay. However, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 17, 2000, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before

requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

To ask for an installment agreement, use **Form 9465**. You should receive a response to your request for installments within 30 days. But if you file your return after March 31, it may take us longer to reply.

Penalty for Not Paying Enough Tax During the Year

You may have to pay a penalty if line 12 is at least \$1,000 and it is more than 10% of the tax shown on your return. The “tax shown on your return” is the amount on line 10 minus the amount on line 8a. You may choose to have the IRS figure the penalty for you. If you owe a penalty, the IRS will send you a bill. However, if you want to figure the penalty yourself on **Form 2210**, you must file Form 1040A or 1040 to do so.

The penalty may be waived under certain conditions. See **Pub. 505** for details.

Exceptions to the Penalty. You will not owe the penalty if your 1998 tax return was for a tax year of 12 full months and **either 1 or 2** below applies.

1. You had no tax liability for 1998 and you were a U.S. citizen or resident for all of 1998, **or**
2. Line 7 on your 1999 return is at least as much as the tax liability shown on your 1998 return.

Sign Your Return

Form 1040EZ is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. Be sure to date your return and enter your occupation(s). If you are filing a joint return as a surviving spouse, see **What if a Taxpayer Died?** on page 8.

Child’s Return. If your child cannot sign the return, either parent may sign the child’s name in the space provided. Then, add “By (your signature), parent for minor child.”

Paid Preparer Must Sign Your Return. Generally, anyone you pay to prepare your return must hand print an “X” in box 10 of the “For Official Use Only” area on page 1 of Form 1040EZ and sign it by hand in the space provided on page 2. Signature stamps or labels cannot be used. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

General Information

What Are Your Rights as a Taxpayer?

You have the right to be treated fairly, professionally, promptly, and courteously by IRS employees. Our goal at the IRS is to protect your rights so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many rights you have at each step of the tax process. For details, see **Pub. 1**.

Innocent Spouse Relief

You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (2) you are divorced, separated, or no longer living with your spouse, **or** (3) given all the facts and circumstances, it would not be fair to hold you liable for the tax. See **Form 8857** or **Pub. 971** for more details.

What Should You Do if You Move?

If you move after you file your return, always notify in writing the Internal Revenue Service Center where you filed your last return, or the Chief, Customer Service Division, at your local IRS district office. You can use **Form 8822** to notify us of your new address.

Income Tax Withholding and Estimated Tax Payments for 2000

If the amount you owe the IRS or the refund the IRS owes you is large, you may want to file a new **Form W-4** with your employer to change the amount of income tax withheld from your 2000 pay. In general, you do not have to make estimated tax payments if you expect that your 2000 tax return will show a tax refund OR a tax balance due the IRS of less than \$1,000. See **Pub. 505** for more details.

How Long Should You Keep Your Tax Return?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as W-2 and 1099 forms) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see **Pub. 552**.

How Do You Amend Your Tax Return?

Use **Form 1040X** to change a return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you are physically or mentally unable to manage your financial affairs. See **Pub. 556** for details.

How Do You Make a Gift To Reduce the Public Debt?

If you wish to do so, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or, you can enclose the check with your income tax return when you file.



If you itemize your deductions for 2000, you may be able to deduct this gift.

How Do You Get a Copy of Your Tax Return?

Use TeleTax topic 156 (see page 6) or see **Form 4506**.

You can get the following items from the IRS or at participating post offices or libraries.

Form 1040

Instructions for Form 1040 & Schedules

Schedule A for itemized deductions

Schedule B for interest and ordinary dividends if over \$400; and for answering the foreign accounts or foreign trusts questions

Schedule EIC qualifying child information for the earned income credit

Form 1040A

Instructions for Form 1040A & Schedules

Schedule 1 for Form 1040A filers

to report interest and ordinary dividends

Schedule 2 for Form 1040A filers

to report child and dependent care expenses

Form 1040EZ

Instructions for Form 1040EZ

Many libraries also carry reference sets of forms and publications that can be photocopied and used for filing. Ask the reference librarian for **Pub. 1132**, Reproducible Federal Tax Forms for Use in Libraries, and **Pub. 1194**, A Selection of IRS Tax Information Publications.

Other Ways To Get Help

Send Your Written Questions to the IRS. You may send your written tax questions to your IRS District Director. You should get an answer in about 30 days. If you do not have the address, call us. See page 6. Do not send questions with your return.

Assistance With Your Return. IRS offices can help you prepare your return. An assister will explain a Form 1040EZ, 1040A, or 1040 with Schedules A and B to you and others in a group setting. You may also be able to file your return electronically by computer free of charge at some IRS offices. To find the IRS office nearest you, look in the phone book under "United States Government, Internal Revenue Service" or call us. See page 6.

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). These programs help older, disabled, low-income, and non-English-speaking people fill in their returns. For details, call us. See page 6 for the number. If you received a Federal income tax package in the mail, take it with you when you go for help. Also take a copy of your 1998 tax return if you have it. Or to find the nearest AARP Tax-Aide site, visit AARP's Internet Web Site at—www.aarp.org/taxaide or call **1-877-227-7844**

On-Line Services. If you subscribe to an on-line service, ask about on-line filing or tax information.

Help for People With Disabilities. Telephone help is available using TTY/TDD equipment. See page 6. Braille materials are available at libraries that have special services for people with disabilities.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

The IRS Restructuring and Reform Act of 1998, the Privacy Act of 1974, and the Paperwork Reduction Act of 1980 require that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), which require you to file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires that you provide your social security number or individual taxpayer identification number on what you file. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

If you do not file a return, do not give the information asked for, or give false information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, credits, or deductions shown on your tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code

section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information which we cannot get in any other way in order to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may also disclose your tax information to Committees of Congress; Federal, state, and local child support agencies; and to other Federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

The Time It Takes To Prepare Your Return

The time needed to complete and file Form 1040EZ will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 5 min.; **Learning about the law or the form**, 1 hr. 34 min.; **Preparing the form**, 1 hr., 47 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min. The total is 3 hr., 46 min.

We Welcome Comments on Forms

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can e-mail us your suggestions and comments through the IRS Internet Home Page (www.irs.gov/help/email.html) or write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send your return to this address. Instead, see **Where Do You File?** on page 32.

1999 1040EZ Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly												
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
9,000				12,000				15,000				18,000			
9,000	9,050	1,354	1,354	12,000	12,050	1,804	1,804	15,000	15,050	2,254	2,254	18,000	18,050	2,704	2,704
9,050	9,100	1,361	1,361	12,050	12,100	1,811	1,811	15,050	15,100	2,261	2,261	18,050	18,100	2,711	2,711
9,100	9,150	1,369	1,369	12,100	12,150	1,819	1,819	15,100	15,150	2,269	2,269	18,100	18,150	2,719	2,719
9,150	9,200	1,376	1,376	12,150	12,200	1,826	1,826	15,150	15,200	2,276	2,276	18,150	18,200	2,726	2,726
9,200	9,250	1,384	1,384	12,200	12,250	1,834	1,834	15,200	15,250	2,284	2,284	18,200	18,250	2,734	2,734
9,250	9,300	1,391	1,391	12,250	12,300	1,841	1,841	15,250	15,300	2,291	2,291	18,250	18,300	2,741	2,741
9,300	9,350	1,399	1,399	12,300	12,350	1,849	1,849	15,300	15,350	2,299	2,299	18,300	18,350	2,749	2,749
9,350	9,400	1,406	1,406	12,350	12,400	1,856	1,856	15,350	15,400	2,306	2,306	18,350	18,400	2,756	2,756
9,400	9,450	1,414	1,414	12,400	12,450	1,864	1,864	15,400	15,450	2,314	2,314	18,400	18,450	2,764	2,764
9,450	9,500	1,421	1,421	12,450	12,500	1,871	1,871	15,450	15,500	2,321	2,321	18,450	18,500	2,771	2,771
9,500	9,550	1,429	1,429	12,500	12,550	1,879	1,879	15,500	15,550	2,329	2,329	18,500	18,550	2,779	2,779
9,550	9,600	1,436	1,436	12,550	12,600	1,886	1,886	15,550	15,600	2,336	2,336	18,550	18,600	2,786	2,786
9,600	9,650	1,444	1,444	12,600	12,650	1,894	1,894	15,600	15,650	2,344	2,344	18,600	18,650	2,794	2,794
9,650	9,700	1,451	1,451	12,650	12,700	1,901	1,901	15,650	15,700	2,351	2,351	18,650	18,700	2,801	2,801
9,700	9,750	1,459	1,459	12,700	12,750	1,909	1,909	15,700	15,750	2,359	2,359	18,700	18,750	2,809	2,809
9,750	9,800	1,466	1,466	12,750	12,800	1,916	1,916	15,750	15,800	2,366	2,366	18,750	18,800	2,816	2,816
9,800	9,850	1,474	1,474	12,800	12,850	1,924	1,924	15,800	15,850	2,374	2,374	18,800	18,850	2,824	2,824
9,850	9,900	1,481	1,481	12,850	12,900	1,931	1,931	15,850	15,900	2,381	2,381	18,850	18,900	2,831	2,831
9,900	9,950	1,489	1,489	12,900	12,950	1,939	1,939	15,900	15,950	2,389	2,389	18,900	18,950	2,839	2,839
9,950	10,000	1,496	1,496	12,950	13,000	1,946	1,946	15,950	16,000	2,396	2,396	18,950	19,000	2,846	2,846
10,000				13,000				16,000				19,000			
10,000	10,050	1,504	1,504	13,000	13,050	1,954	1,954	16,000	16,050	2,404	2,404	19,000	19,050	2,854	2,854
10,050	10,100	1,511	1,511	13,050	13,100	1,961	1,961	16,050	16,100	2,411	2,411	19,050	19,100	2,861	2,861
10,100	10,150	1,519	1,519	13,100	13,150	1,969	1,969	16,100	16,150	2,419	2,419	19,100	19,150	2,869	2,869
10,150	10,200	1,526	1,526	13,150	13,200	1,976	1,976	16,150	16,200	2,426	2,426	19,150	19,200	2,876	2,876
10,200	10,250	1,534	1,534	13,200	13,250	1,984	1,984	16,200	16,250	2,434	2,434	19,200	19,250	2,884	2,884
10,250	10,300	1,541	1,541	13,250	13,300	1,991	1,991	16,250	16,300	2,441	2,441	19,250	19,300	2,891	2,891
10,300	10,350	1,549	1,549	13,300	13,350	1,999	1,999	16,300	16,350	2,449	2,449	19,300	19,350	2,899	2,899
10,350	10,400	1,556	1,556	13,350	13,400	2,006	2,006	16,350	16,400	2,456	2,456	19,350	19,400	2,906	2,906
10,400	10,450	1,564	1,564	13,400	13,450	2,014	2,014	16,400	16,450	2,464	2,464	19,400	19,450	2,914	2,914
10,450	10,500	1,571	1,571	13,450	13,500	2,021	2,021	16,450	16,500	2,471	2,471	19,450	19,500	2,921	2,921
10,500	10,550	1,579	1,579	13,500	13,550	2,029	2,029	16,500	16,550	2,479	2,479	19,500	19,550	2,929	2,929
10,550	10,600	1,586	1,586	13,550	13,600	2,036	2,036	16,550	16,600	2,486	2,486	19,550	19,600	2,936	2,936
10,600	10,650	1,594	1,594	13,600	13,650	2,044	2,044	16,600	16,650	2,494	2,494	19,600	19,650	2,944	2,944
10,650	10,700	1,601	1,601	13,650	13,700	2,051	2,051	16,650	16,700	2,501	2,501	19,650	19,700	2,951	2,951
10,700	10,750	1,609	1,609	13,700	13,750	2,059	2,059	16,700	16,750	2,509	2,509	19,700	19,750	2,959	2,959
10,750	10,800	1,616	1,616	13,750	13,800	2,066	2,066	16,750	16,800	2,516	2,516	19,750	19,800	2,966	2,966
10,800	10,850	1,624	1,624	13,800	13,850	2,074	2,074	16,800	16,850	2,524	2,524	19,800	19,850	2,974	2,974
10,850	10,900	1,631	1,631	13,850	13,900	2,081	2,081	16,850	16,900	2,531	2,531	19,850	19,900	2,981	2,981
10,900	10,950	1,639	1,639	13,900	13,950	2,089	2,089	16,900	16,950	2,539	2,539	19,900	19,950	2,989	2,989
10,950	11,000	1,646	1,646	13,950	14,000	2,096	2,096	16,950	17,000	2,546	2,546	19,950	20,000	2,996	2,996
11,000				14,000				17,000				20,000			
11,000	11,050	1,654	1,654	14,000	14,050	2,104	2,104	17,000	17,050	2,554	2,554	20,000	20,050	3,004	3,004
11,050	11,100	1,661	1,661	14,050	14,100	2,111	2,111	17,050	17,100	2,561	2,561	20,050	20,100	3,011	3,011
11,100	11,150	1,669	1,669	14,100	14,150	2,119	2,119	17,100	17,150	2,569	2,569	20,100	20,150	3,019	3,019
11,150	11,200	1,676	1,676	14,150	14,200	2,126	2,126	17,150	17,200	2,576	2,576	20,150	20,200	3,026	3,026
11,200	11,250	1,684	1,684	14,200	14,250	2,134	2,134	17,200	17,250	2,584	2,584	20,200	20,250	3,034	3,034
11,250	11,300	1,691	1,691	14,250	14,300	2,141	2,141	17,250	17,300	2,591	2,591	20,250	20,300	3,041	3,041
11,300	11,350	1,699	1,699	14,300	14,350	2,149	2,149	17,300	17,350	2,599	2,599	20,300	20,350	3,049	3,049
11,350	11,400	1,706	1,706	14,350	14,400	2,156	2,156	17,350	17,400	2,606	2,606	20,350	20,400	3,056	3,056
11,400	11,450	1,714	1,714	14,400	14,450	2,164	2,164	17,400	17,450	2,614	2,614	20,400	20,450	3,064	3,064
11,450	11,500	1,721	1,721	14,450	14,500	2,171	2,171	17,450	17,500	2,621	2,621	20,450	20,500	3,071	3,071
11,500	11,550	1,729	1,729	14,500	14,550	2,179	2,179	17,500	17,550	2,629	2,629	20,500	20,550	3,079	3,079
11,550	11,600	1,736	1,736	14,550	14,600	2,186	2,186	17,550	17,600	2,636	2,636	20,550	20,600	3,086	3,086
11,600	11,650	1,744	1,744	14,600	14,650	2,194	2,194	17,600	17,650	2,644	2,644	20,600	20,650	3,094	3,094
11,650	11,700	1,751	1,751	14,650	14,700	2,201	2,201	17,650	17,700	2,651	2,651	20,650	20,700	3,101	3,101
11,700	11,750	1,759	1,759	14,700	14,750	2,209	2,209	17,700	17,750	2,659	2,659	20,700	20,750	3,109	3,109
11,750	11,800	1,766	1,766	14,750	14,800	2,216	2,216	17,750	17,800	2,666	2,666	20,750	20,800	3,116	3,116
11,800	11,850	1,774	1,774	14,800	14,850	2,224	2,224	17,800	17,850	2,674	2,674	20,800	20,850	3,124	3,124
11,850	11,900	1,781	1,781	14,850	14,900	2,231	2,231	17,850	17,900	2,681	2,681	20,850	20,900	3,131	3,131
11,900	11,950	1,789	1,789	14,900	14,950	2,239	2,239	17,900	17,950	2,689	2,689	20,900	20,950	3,139	3,139
11,950	12,000	1,796	1,796	14,950	15,000	2,246	2,246	17,950	18,000	2,696	2,696	20,950	21,000	3,146	3,146

Continued on next page

1999 1040EZ Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly												
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
21,000				24,000				27,000				30,000			
21,000	21,050	3,154	3,154	24,000	24,050	3,604	3,604	27,000	27,050	4,220	4,054	30,000	30,050	5,060	4,504
21,050	21,100	3,161	3,161	24,050	24,100	3,611	3,611	27,050	27,100	4,234	4,061	30,050	30,100	5,074	4,511
21,100	21,150	3,169	3,169	24,100	24,150	3,619	3,619	27,100	27,150	4,248	4,069	30,100	30,150	5,088	4,519
21,150	21,200	3,176	3,176	24,150	24,200	3,626	3,626	27,150	27,200	4,262	4,076	30,150	30,200	5,102	4,526
21,200	21,250	3,184	3,184	24,200	24,250	3,634	3,634	27,200	27,250	4,276	4,084	30,200	30,250	5,116	4,534
21,250	21,300	3,191	3,191	24,250	24,300	3,641	3,641	27,250	27,300	4,290	4,091	30,250	30,300	5,130	4,541
21,300	21,350	3,199	3,199	24,300	24,350	3,649	3,649	27,300	27,350	4,304	4,099	30,300	30,350	5,144	4,549
21,350	21,400	3,206	3,206	24,350	24,400	3,656	3,656	27,350	27,400	4,318	4,106	30,350	30,400	5,158	4,556
21,400	21,450	3,214	3,214	24,400	24,450	3,664	3,664	27,400	27,450	4,332	4,114	30,400	30,450	5,172	4,564
21,450	21,500	3,221	3,221	24,450	24,500	3,671	3,671	27,450	27,500	4,346	4,121	30,450	30,500	5,186	4,571
21,500	21,550	3,229	3,229	24,500	24,550	3,679	3,679	27,500	27,550	4,360	4,129	30,500	30,550	5,200	4,579
21,550	21,600	3,236	3,236	24,550	24,600	3,686	3,686	27,550	27,600	4,374	4,136	30,550	30,600	5,214	4,586
21,600	21,650	3,244	3,244	24,600	24,650	3,694	3,694	27,600	27,650	4,388	4,144	30,600	30,650	5,228	4,594
21,650	21,700	3,251	3,251	24,650	24,700	3,701	3,701	27,650	27,700	4,402	4,151	30,650	30,700	5,242	4,601
21,700	21,750	3,259	3,259	24,700	24,750	3,709	3,709	27,700	27,750	4,416	4,159	30,700	30,750	5,256	4,609
21,750	21,800	3,266	3,266	24,750	24,800	3,716	3,716	27,750	27,800	4,430	4,166	30,750	30,800	5,270	4,616
21,800	21,850	3,274	3,274	24,800	24,850	3,724	3,724	27,800	27,850	4,444	4,174	30,800	30,850	5,284	4,624
21,850	21,900	3,281	3,281	24,850	24,900	3,731	3,731	27,850	27,900	4,458	4,181	30,850	30,900	5,298	4,631
21,900	21,950	3,289	3,289	24,900	24,950	3,739	3,739	27,900	27,950	4,472	4,189	30,900	30,950	5,312	4,639
21,950	22,000	3,296	3,296	24,950	25,000	3,746	3,746	27,950	28,000	4,486	4,196	30,950	31,000	5,326	4,646
22,000				25,000				28,000				31,000			
22,000	22,050	3,304	3,304	25,000	25,050	3,754	3,754	28,000	28,050	4,500	4,204	31,000	31,050	5,340	4,654
22,050	22,100	3,311	3,311	25,050	25,100	3,761	3,761	28,050	28,100	4,514	4,211	31,050	31,100	5,354	4,661
22,100	22,150	3,319	3,319	25,100	25,150	3,769	3,769	28,100	28,150	4,528	4,219	31,100	31,150	5,368	4,669
22,150	22,200	3,326	3,326	25,150	25,200	3,776	3,776	28,150	28,200	4,542	4,226	31,150	31,200	5,382	4,676
22,200	22,250	3,334	3,334	25,200	25,250	3,784	3,784	28,200	28,250	4,556	4,234	31,200	31,250	5,396	4,684
22,250	22,300	3,341	3,341	25,250	25,300	3,791	3,791	28,250	28,300	4,570	4,241	31,250	31,300	5,410	4,691
22,300	22,350	3,349	3,349	25,300	25,350	3,799	3,799	28,300	28,350	4,584	4,249	31,300	31,350	5,424	4,699
22,350	22,400	3,356	3,356	25,350	25,400	3,806	3,806	28,350	28,400	4,598	4,256	31,350	31,400	5,438	4,706
22,400	22,450	3,364	3,364	25,400	25,450	3,814	3,814	28,400	28,450	4,612	4,264	31,400	31,450	5,452	4,714
22,450	22,500	3,371	3,371	25,450	25,500	3,821	3,821	28,450	28,500	4,626	4,271	31,450	31,500	5,466	4,721
22,500	22,550	3,379	3,379	25,500	25,550	3,829	3,829	28,500	28,550	4,640	4,279	31,500	31,550	5,480	4,729
22,550	22,600	3,386	3,386	25,550	25,600	3,836	3,836	28,550	28,600	4,654	4,286	31,550	31,600	5,494	4,736
22,600	22,650	3,394	3,394	25,600	25,650	3,844	3,844	28,600	28,650	4,668	4,294	31,600	31,650	5,508	4,744
22,650	22,700	3,401	3,401	25,650	25,700	3,851	3,851	28,650	28,700	4,682	4,301	31,650	31,700	5,522	4,751
22,700	22,750	3,409	3,409	25,700	25,750	3,859	3,859	28,700	28,750	4,696	4,309	31,700	31,750	5,536	4,759
22,750	22,800	3,416	3,416	25,750	25,800	3,870	3,866	28,750	28,800	4,710	4,316	31,750	31,800	5,550	4,766
22,800	22,850	3,424	3,424	25,800	25,850	3,884	3,874	28,800	28,850	4,724	4,324	31,800	31,850	5,564	4,774
22,850	22,900	3,431	3,431	25,850	25,900	3,898	3,881	28,850	28,900	4,738	4,331	31,850	31,900	5,578	4,781
22,900	22,950	3,439	3,439	25,900	25,950	3,912	3,889	28,900	28,950	4,752	4,339	31,900	31,950	5,592	4,789
22,950	23,000	3,446	3,446	25,950	26,000	3,926	3,896	28,950	29,000	4,766	4,346	31,950	32,000	5,606	4,796
23,000				26,000				29,000				32,000			
23,000	23,050	3,454	3,454	26,000	26,050	3,940	3,904	29,000	29,050	4,780	4,354	32,000	32,050	5,620	4,804
23,050	23,100	3,461	3,461	26,050	26,100	3,954	3,911	29,050	29,100	4,794	4,361	32,050	32,100	5,634	4,811
23,100	23,150	3,469	3,469	26,100	26,150	3,968	3,919	29,100	29,150	4,808	4,369	32,100	32,150	5,648	4,819
23,150	23,200	3,476	3,476	26,150	26,200	3,982	3,926	29,150	29,200	4,822	4,376	32,150	32,200	5,662	4,826
23,200	23,250	3,484	3,484	26,200	26,250	3,996	3,934	29,200	29,250	4,836	4,384	32,200	32,250	5,676	4,834
23,250	23,300	3,491	3,491	26,250	26,300	4,010	3,941	29,250	29,300	4,850	4,391	32,250	32,300	5,690	4,841
23,300	23,350	3,499	3,499	26,300	26,350	4,024	3,949	29,300	29,350	4,864	4,399	32,300	32,350	5,704	4,849
23,350	23,400	3,506	3,506	26,350	26,400	4,038	3,956	29,350	29,400	4,878	4,406	32,350	32,400	5,718	4,856
23,400	23,450	3,514	3,514	26,400	26,450	4,052	3,964	29,400	29,450	4,892	4,414	32,400	32,450	5,732	4,864
23,450	23,500	3,521	3,521	26,450	26,500	4,066	3,971	29,450	29,500	4,906	4,421	32,450	32,500	5,746	4,871
23,500	23,550	3,529	3,529	26,500	26,550	4,080	3,979	29,500	29,550	4,920	4,429	32,500	32,550	5,760	4,879
23,550	23,600	3,536	3,536	26,550	26,600	4,094	3,986	29,550	29,600	4,934	4,436	32,550	32,600	5,774	4,886
23,600	23,650	3,544	3,544	26,600	26,650	4,108	3,994	29,600	29,650	4,948	4,444	32,600	32,650	5,788	4,894
23,650	23,700	3,551	3,551	26,650	26,700	4,122	4,001	29,650	29,700	4,962	4,451	32,650	32,700	5,802	4,901
23,700	23,750	3,559	3,559	26,700	26,750	4,136	4,009	29,700	29,750	4,976	4,459	32,700	32,750	5,816	4,909
23,750	23,800	3,566	3,566	26,750	26,800	4,150	4,016	29,750	29,800	4,990	4,466	32,750	32,800	5,830	4,916
23,800	23,850	3,574	3,574	26,800	26,850	4,164	4,024	29,800	29,850	5,004	4,474	32,800	32,850	5,844	4,924
23,850	23,900	3,581	3,581	26,850	26,900	4,178	4,031	29,850	29,900	5,018	4,481	32,850	32,900	5,858	4,931
23,900	23,950	3,589	3,589	26,900	26,950	4,192	4,039	29,900	29,950	5,032	4,489	32,900	32,950	5,872	4,939
23,950	24,000	3,596	3,596	26,950	27,000	4,206	4,046	29,950	30,000	5,046	4,496	32,950	33,000	5,886	4,946

Continued on next page

1999 1040EZ Tax Table—Continued

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly												
		Your tax is—				Your tax is—				Your tax is—				Your tax is—	
33,000				36,000				39,000				42,000			
33,000	33,050	5,900	4,954	36,000	36,050	6,740	5,404	39,000	39,050	7,580	5,854	42,000	42,050	8,420	6,304
33,050	33,100	5,914	4,961	36,050	36,100	6,754	5,411	39,050	39,100	7,594	5,861	42,050	42,100	8,434	6,311
33,100	33,150	5,928	4,969	36,100	36,150	6,768	5,419	39,100	39,150	7,608	5,869	42,100	42,150	8,448	6,319
33,150	33,200	5,942	4,976	36,150	36,200	6,782	5,426	39,150	39,200	7,622	5,876	42,150	42,200	8,462	6,326
33,200	33,250	5,956	4,984	36,200	36,250	6,796	5,434	39,200	39,250	7,636	5,884	42,200	42,250	8,476	6,334
33,250	33,300	5,970	4,991	36,250	36,300	6,810	5,441	39,250	39,300	7,650	5,891	42,250	42,300	8,490	6,341
33,300	33,350	5,984	4,999	36,300	36,350	6,824	5,449	39,300	39,350	7,664	5,899	42,300	42,350	8,504	6,349
33,350	33,400	5,998	5,006	36,350	36,400	6,838	5,456	39,350	39,400	7,678	5,906	42,350	42,400	8,518	6,356
33,400	33,450	6,012	5,014	36,400	36,450	6,852	5,464	39,400	39,450	7,692	5,914	42,400	42,450	8,532	6,364
33,450	33,500	6,026	5,021	36,450	36,500	6,866	5,471	39,450	39,500	7,706	5,921	42,450	42,500	8,546	6,371
33,500	33,550	6,040	5,029	36,500	36,550	6,880	5,479	39,500	39,550	7,720	5,929	42,500	42,550	8,560	6,379
33,550	33,600	6,054	5,036	36,550	36,600	6,894	5,486	39,550	39,600	7,734	5,936	42,550	42,600	8,574	6,386
33,600	33,650	6,068	5,044	36,600	36,650	6,908	5,494	39,600	39,650	7,748	5,944	42,600	42,650	8,588	6,394
33,650	33,700	6,082	5,051	36,650	36,700	6,922	5,501	39,650	39,700	7,762	5,951	42,650	42,700	8,602	6,401
33,700	33,750	6,096	5,059	36,700	36,750	6,936	5,509	39,700	39,750	7,776	5,959	42,700	42,750	8,616	6,409
33,750	33,800	6,110	5,066	36,750	36,800	6,950	5,516	39,750	39,800	7,790	5,966	42,750	42,800	8,630	6,416
33,800	33,850	6,124	5,074	36,800	36,850	6,964	5,524	39,800	39,850	7,804	5,974	42,800	42,850	8,644	6,424
33,850	33,900	6,138	5,081	36,850	36,900	6,978	5,531	39,850	39,900	7,818	5,981	42,850	42,900	8,658	6,431
33,900	33,950	6,152	5,089	36,900	36,950	6,992	5,539	39,900	39,950	7,832	5,989	42,900	42,950	8,672	6,439
33,950	34,000	6,166	5,096	36,950	37,000	7,006	5,546	39,950	40,000	7,846	5,996	42,950	43,000	8,686	6,446
34,000				37,000				40,000				43,000			
34,000	34,050	6,180	5,104	37,000	37,050	7,020	5,554	40,000	40,050	7,860	6,004	43,000	43,050	8,700	6,454
34,050	34,100	6,194	5,111	37,050	37,100	7,034	5,561	40,050	40,100	7,874	6,011	43,050	43,100	8,714	6,465
34,100	34,150	6,208	5,119	37,100	37,150	7,048	5,569	40,100	40,150	7,888	6,019	43,100	43,150	8,728	6,479
34,150	34,200	6,222	5,126	37,150	37,200	7,062	5,576	40,150	40,200	7,902	6,026	43,150	43,200	8,742	6,493
34,200	34,250	6,236	5,134	37,200	37,250	7,076	5,584	40,200	40,250	7,916	6,034	43,200	43,250	8,756	6,507
34,250	34,300	6,250	5,141	37,250	37,300	7,090	5,591	40,250	40,300	7,930	6,041	43,250	43,300	8,770	6,521
34,300	34,350	6,264	5,149	37,300	37,350	7,104	5,599	40,300	40,350	7,944	6,049	43,300	43,350	8,784	6,535
34,350	34,400	6,278	5,156	37,350	37,400	7,118	5,606	40,350	40,400	7,958	6,056	43,350	43,400	8,798	6,549
34,400	34,450	6,292	5,164	37,400	37,450	7,132	5,614	40,400	40,450	7,972	6,064	43,400	43,450	8,812	6,563
34,450	34,500	6,306	5,171	37,450	37,500	7,146	5,621	40,450	40,500	7,986	6,071	43,450	43,500	8,826	6,577
34,500	34,550	6,320	5,179	37,500	37,550	7,160	5,629	40,500	40,550	8,000	6,079	43,500	43,550	8,840	6,591
34,550	34,600	6,334	5,186	37,550	37,600	7,174	5,636	40,550	40,600	8,014	6,086	43,550	43,600	8,854	6,605
34,600	34,650	6,348	5,194	37,600	37,650	7,188	5,644	40,600	40,650	8,028	6,094	43,600	43,650	8,868	6,619
34,650	34,700	6,362	5,201	37,650	37,700	7,202	5,651	40,650	40,700	8,042	6,101	43,650	43,700	8,882	6,633
34,700	34,750	6,376	5,209	37,700	37,750	7,216	5,659	40,700	40,750	8,056	6,109	43,700	43,750	8,896	6,647
34,750	34,800	6,390	5,216	37,750	37,800	7,230	5,666	40,750	40,800	8,070	6,116	43,750	43,800	8,910	6,661
34,800	34,850	6,404	5,224	37,800	37,850	7,244	5,674	40,800	40,850	8,084	6,124	43,800	43,850	8,924	6,675
34,850	34,900	6,418	5,231	37,850	37,900	7,258	5,681	40,850	40,900	8,098	6,131	43,850	43,900	8,938	6,689
34,900	34,950	6,432	5,239	37,900	37,950	7,272	5,689	40,900	40,950	8,112	6,139	43,900	43,950	8,952	6,703
34,950	35,000	6,446	5,246	37,950	38,000	7,286	5,696	40,950	41,000	8,126	6,146	43,950	44,000	8,966	6,717
35,000				38,000				41,000				44,000			
35,000	35,050	6,460	5,254	38,000	38,050	7,300	5,704	41,000	41,050	8,140	6,154	44,000	44,050	8,980	6,731
35,050	35,100	6,474	5,261	38,050	38,100	7,314	5,711	41,050	41,100	8,154	6,161	44,050	44,100	8,994	6,745
35,100	35,150	6,488	5,269	38,100	38,150	7,328	5,719	41,100	41,150	8,168	6,169	44,100	44,150	9,008	6,759
35,150	35,200	6,502	5,276	38,150	38,200	7,342	5,726	41,150	41,200	8,182	6,176	44,150	44,200	9,022	6,773
35,200	35,250	6,516	5,284	38,200	38,250	7,356	5,734	41,200	41,250	8,196	6,184	44,200	44,250	9,036	6,787
35,250	35,300	6,530	5,291	38,250	38,300	7,370	5,741	41,250	41,300	8,210	6,191	44,250	44,300	9,050	6,801
35,300	35,350	6,544	5,299	38,300	38,350	7,384	5,749	41,300	41,350	8,224	6,199	44,300	44,350	9,064	6,815
35,350	35,400	6,558	5,306	38,350	38,400	7,398	5,756	41,350	41,400	8,238	6,206	44,350	44,400	9,078	6,829
35,400	35,450	6,572	5,314	38,400	38,450	7,412	5,764	41,400	41,450	8,252	6,214	44,400	44,450	9,092	6,843
35,450	35,500	6,586	5,321	38,450	38,500	7,426	5,771	41,450	41,500	8,266	6,221	44,450	44,500	9,106	6,857
35,500	35,550	6,600	5,329	38,500	38,550	7,440	5,779	41,500	41,550	8,280	6,229	44,500	44,550	9,120	6,871
35,550	35,600	6,614	5,336	38,550	38,600	7,454	5,786	41,550	41,600	8,294	6,236	44,550	44,600	9,134	6,885
35,600	35,650	6,628	5,344	38,600	38,650	7,468	5,794	41,600	41,650	8,308	6,244	44,600	44,650	9,148	6,899
35,650	35,700	6,642	5,351	38,650	38,700	7,482	5,801	41,650	41,700	8,322	6,251	44,650	44,700	9,162	6,913
35,700	35,750	6,656	5,359	38,700	38,750	7,496	5,809	41,700	41,750	8,336	6,259	44,700	44,750	9,176	6,927
35,750	35,800	6,670	5,366	38,750	38,800	7,510	5,816	41,750	41,800	8,350	6,266	44,750	44,800	9,190	6,941
35,800	35,850	6,684	5,374	38,800	38,850	7,524	5,824	41,800	41,850	8,364	6,274	44,800	44,850	9,204	6,955
35,850	35,900	6,698	5,381	38,850	38,900	7,538	5,831	41,850	41,900	8,378	6,281	44,850	44,900	9,218	6,969
35,900	35,950	6,712	5,389	38,900	38,950	7,552	5,839	41,900	41,950	8,392	6,289	44,900	44,950	9,232	6,983
35,950	36,000	6,726	5,396	38,950	39,000	7,566	5,846	41,950	42,000	8,406	6,296	44,950	45,000	9,246	6,997

Continued on next page

1999 1040EZ Tax Table

If Form 1040EZ, line 6, is—		And you are—		If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
Your tax is—				Your tax is—			
45,000				48,000			
45,000	45,050	9,260	7,011	48,000	48,050	10,100	7,851
45,050	45,100	9,274	7,025	48,050	48,100	10,114	7,865
45,100	45,150	9,288	7,039	48,100	48,150	10,128	7,879
45,150	45,200	9,302	7,053	48,150	48,200	10,142	7,893
45,200	45,250	9,316	7,067	48,200	48,250	10,156	7,907
45,250	45,300	9,330	7,081	48,250	48,300	10,170	7,921
45,300	45,350	9,344	7,095	48,300	48,350	10,184	7,935
45,350	45,400	9,358	7,109	48,350	48,400	10,198	7,949
45,400	45,450	9,372	7,123	48,400	48,450	10,212	7,963
45,450	45,500	9,386	7,137	48,450	48,500	10,226	7,977
45,500	45,550	9,400	7,151	48,500	48,550	10,240	7,991
45,550	45,600	9,414	7,165	48,550	48,600	10,254	8,005
45,600	45,650	9,428	7,179	48,600	48,650	10,268	8,019
45,650	45,700	9,442	7,193	48,650	48,700	10,282	8,033
45,700	45,750	9,456	7,207	48,700	48,750	10,296	8,047
45,750	45,800	9,470	7,221	48,750	48,800	10,310	8,061
45,800	45,850	9,484	7,235	48,800	48,850	10,324	8,075
45,850	45,900	9,498	7,249	48,850	48,900	10,338	8,089
45,900	45,950	9,512	7,263	48,900	48,950	10,352	8,103
45,950	46,000	9,526	7,277	48,950	49,000	10,366	8,117
46,000				49,000			
46,000	46,050	9,540	7,291	49,000	49,050	10,380	8,131
46,050	46,100	9,554	7,305	49,050	49,100	10,394	8,145
46,100	46,150	9,568	7,319	49,100	49,150	10,408	8,159
46,150	46,200	9,582	7,333	49,150	49,200	10,422	8,173
46,200	46,250	9,596	7,347	49,200	49,250	10,436	8,187
46,250	46,300	9,610	7,361	49,250	49,300	10,450	8,201
46,300	46,350	9,624	7,375	49,300	49,350	10,464	8,215
46,350	46,400	9,638	7,389	49,350	49,400	10,478	8,229
46,400	46,450	9,652	7,403	49,400	49,450	10,492	8,243
46,450	46,500	9,666	7,417	49,450	49,500	10,506	8,257
46,500	46,550	9,680	7,431	49,500	49,550	10,520	8,271
46,550	46,600	9,694	7,445	49,550	49,600	10,534	8,285
46,600	46,650	9,708	7,459	49,600	49,650	10,548	8,299
46,650	46,700	9,722	7,473	49,650	49,700	10,562	8,313
46,700	46,750	9,736	7,487	49,700	49,750	10,576	8,327
46,750	46,800	9,750	7,501	49,750	49,800	10,590	8,341
46,800	46,850	9,764	7,515	49,800	49,850	10,604	8,355
46,850	46,900	9,778	7,529	49,850	49,900	10,618	8,369
46,900	46,950	9,792	7,543	49,900	49,950	10,632	8,383
46,950	47,000	9,806	7,557	49,950	50,000	10,646	8,397
47,000				<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$50,000 or over— use Form 1040</p> </div>			
47,000	47,050	9,820	7,571				
47,050	47,100	9,834	7,585				
47,100	47,150	9,848	7,599				
47,150	47,200	9,862	7,613				
47,200	47,250	9,876	7,627				
47,250	47,300	9,890	7,641				
47,300	47,350	9,904	7,655				
47,350	47,400	9,918	7,669				
47,400	47,450	9,932	7,683				
47,450	47,500	9,946	7,697				
47,500	47,550	9,960	7,711				
47,550	47,600	9,974	7,725				
47,600	47,650	9,988	7,739				
47,650	47,700	10,002	7,753				
47,700	47,750	10,016	7,767				
47,750	47,800	10,030	7,781				
47,800	47,850	10,044	7,795				
47,850	47,900	10,058	7,809				
47,900	47,950	10,072	7,823				
47,950	48,000	10,086	7,837				



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●Secure

Millions of people just like you file their tax returns electronically using an IRS *e-file* option because of the many advantages:

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- Less chance of receiving an error notice from the IRS because IRS *e-file* is more accurate than a paper return
- File your Federal and state tax returns together
- An acknowledgement of IRS receipt within 48 hours
- Free and low-cost alternatives available
- Privacy and security are assured
- Chance of an audit is no greater than with a paper return

Here's How You Can Participate With IRS e-file

Use an Authorized IRS e-file Provider



Many tax professionals file tax returns electronically for their clients. You can prepare your own return and have a professional electronically transmit it to the IRS or you can have your return prepared and transmitted by the tax professional. Depending on the tax professional and the specific services requested, a fee may be charged. Look for the “Authorized IRS *e-file* Provider” sign.

IRS e-file Through Your Personal Computer

You can file your tax return in a fast, convenient way through your personal computer right from home. Tax preparation software is available at your local computer retailer or through various web sites over the Internet. For a list of participating software companies, go to www.irs.gov, click on “Electronic Services” and then click on “On-Line Filing Companies.” You can also find a list of IRS partners that provide free or low-cost IRS *e-file* options by clicking on “Electronic Services” and then on “IRS *e-file* Partners.” Depending on which software program you use to file your taxes, you will need a modem and/or Internet access. You can file 24 hours a day, 7 days a week.

IRS e-file Using a Telephone



For millions of eligible taxpayers, TeleFile is the easiest way to file. TeleFile allows you to file your simple Federal tax return using a touch-tone phone. Only taxpayers who receive the TeleFile Tax Package in the mail are eligible to use this IRS *e-file* option. Just fill in the tax record in the booklet, pick up a phone, and call the toll-free number any time day or night. TeleFile is completely

paperless—there are no forms to mail. It usually takes about 10 minutes and is absolutely free. **Parents! If your children receive a TeleFile Tax Package, please encourage them to use TeleFile!**

IRS e-file Through Employers and Financial Institutions

Some businesses offer free e-filing to their employees. Others offer it for a fee to customers. Ask your employer or financial institution if they offer IRS *e-file* to employees, members, or customers.

Visit a VITA/TCE Site

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) sites are open to low-income individuals, others who need help with their tax returns, and the elderly. Both programs are free and can be found in community locations such as libraries, colleges, universities, shopping malls, and retirement and senior centers. Ask for IRS *e-file* at these sites.

Electronic Payment Options

If you have a balance due, you can make your payment electronically. To pay by credit card, call **1-888-2PAY-TAX** (1-888-272-9829). You can also pay by authorizing a Direct Debit from your checking or savings account on the date you choose—any time up to April 17, 2000.

How To Avoid Common Mistakes

Mistakes may delay your refund or result in notices being sent to you.

1. Be sure to enter your social security number (SSN) in the space provided on Form 1040EZ. If you are married filing jointly, also enter your spouse's SSN.
2. If you think you can take the earned income credit, read the instructions for lines 8a and 8b that begin on page 15 to make sure you qualify.
3. Check your math, especially when figuring your taxable income, Federal income tax withheld, earned income credit, total payments, and your refund or amount you owe.
4. Remember to sign and date Form 1040EZ and enter your occupation.
5. Use the amount from **line 6** to find your tax in the tax table. Be sure you enter the correct tax on line 10.
6. Check the “Yes” box on line 5 if you (or your spouse) can be claimed as a dependent on someone's (such as your parents') 1999 return. Check “Yes” even if that person chooses not to claim you (or your spouse). If no one can claim you (or your spouse) as a dependent, check “No.”
7. Enter an amount on line 5. If you check the “Yes” box, use the worksheet on the back of Form 1040EZ to figure the amount to enter. If you check the “No” box, enter 7,050.00 if single; 12,700.00 if married filing jointly.
8. If you got a peel-off label, make sure it shows the correct name(s) and address. If not, enter the correct information. If you did not get a label, enter your name and address in the spaces provided on Form 1040EZ.
9. Attach your W-2 form(s) to the left margin of 1040EZ.
10. If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 12 on page 21 for details.

Major Categories of Federal Income and Outlays for Fiscal Year 1998

On or before the first Monday in February of each year, the President is required to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget sets forth the President's proposed receipts, spending, and deficit or surplus for the Federal Government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receiving the President's proposal, the Congress reviews it and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and deficit or surplus. Individual spending and revenue bills are then enacted consistent with the goals of the budget resolution.

In fiscal year 1998 (which began on October 1, 1997, and ended on September 30, 1998), Federal income was \$1,722 billion and outlays were \$1,653 billion, leaving a surplus of \$69 billion.

Federal Income

Income and social insurance taxes are, by far, the largest source of receipts. In 1998, individuals paid \$829 billion in income taxes and corporations paid \$189 billion. Social security and other insurance and retirement contributions were \$572 billion. Excise taxes were \$58 billion. The remaining \$75 billion of receipts were from Federal Reserve deposits, customs duties, estate and gift taxes, and other miscellaneous receipts.

Federal Outlays

All outlays were financed by tax receipts. Government receipts finance a wide range of public services. The following is the breakdown of total outlays for fiscal year 1998*:

1. Social security, Medicare, and other retirement: \$650 billion. These programs were about 37% of total outlays. They provide income support for the retired and disabled and medical care for the elderly.

2. National defense, veterans, and foreign affairs: \$323 billion. About 15% of total outlays were to equip, modernize, and pay our armed forces and to fund other national defense activities; about 2% went for veterans benefits and services; and about 1% went for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

3. Net interest: \$243 billion. About 14% of total outlays were for net interest payments on the debt held by the public.

4. Physical, human, and community development: \$144 billion. About 8% of total outlays were for agriculture; natural resources and environmental programs; transportation programs; aid for elementary and secondary education and direct assistance to college students; job training programs; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

5. Social programs: \$303 billion. The Federal Government spent about 12% of total outlays to fund Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs. About 6% was spent for health research and public health

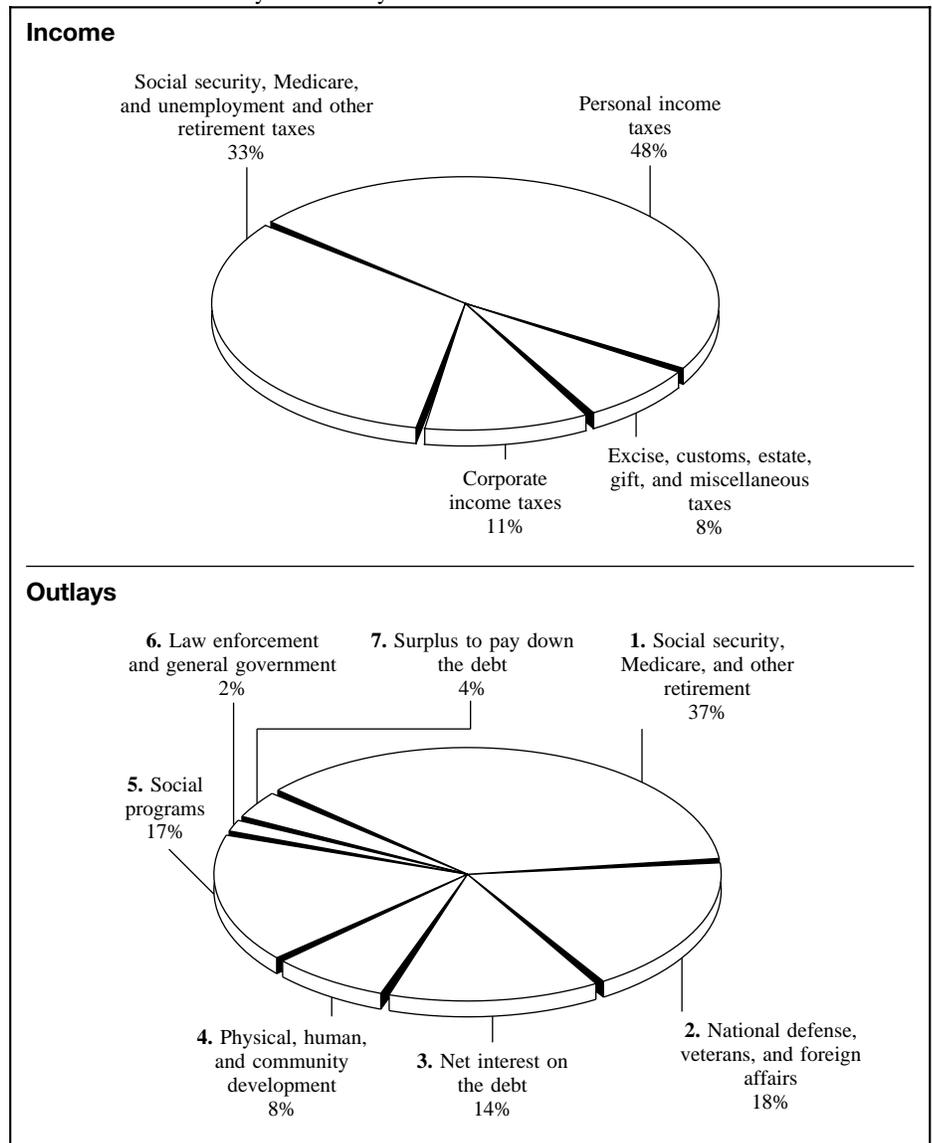
programs, unemployment compensation, assisted housing, and social services.

6. Law enforcement and general government: \$36 billion. About 2% of total outlays were for judicial activities, Federal law enforcement, and prisons; and to provide for the general costs of the Federal Government, including the collection of taxes and legislative activities.

7. Surplus to pay down the debt: The \$69 billion surplus, about 4% of Federal income, was used to pay down the debt held by the public.

Note. Detail may not add to totals due to rounding.

Income and Outlays. These pie charts show the relative sizes of the major categories of Federal income and outlays for fiscal year 1998.



* The percentages on this page exclude undistributed offsetting receipts, which were -\$47 billion in fiscal year 1998. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

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Where Do You File?

If an envelope addressed to the Internal Revenue Service came with your booklet, please use it. If you do not have one, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. **No street address is needed.** Envelopes without enough postage will be returned by the post office.

Alabama—Memphis, TN 37501-0014
Alaska—Ogden, UT 84201-0014
Arizona—Ogden, UT 84201-0014
Arkansas—Memphis, TN 37501-0014
California—*Counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba*—Ogden, UT 84201-0014
All other counties—Fresno, CA 93888-0014
Colorado—Ogden, UT 84201-0014
Connecticut—Andover, MA 05501-0014
Delaware—Philadelphia, PA 19255-0014
District of Columbia—Philadelphia, PA 19255-0014
Florida—Atlanta, GA 39901-0014
Georgia—Atlanta, GA 39901-0014
Hawaii—Fresno, CA 93888-0014
Idaho—Ogden, UT 84201-0014
Illinois—Kansas City, MO 64999-0014
Indiana—Cincinnati, OH 45999-0014
Iowa—Kansas City, MO 64999-0014
Kansas—Austin, TX 73301-0014
Kentucky—Cincinnati, OH 45999-0014
Louisiana—Memphis, TN 37501-0014
Maine—Andover, MA 05501-0014
Maryland—Philadelphia, PA 19255-0014
Massachusetts—Andover, MA 05501-0014
Michigan—Cincinnati, OH 45999-0014
Minnesota—Kansas City, MO 64999-0014
Mississippi—Memphis, TN 37501-0014
Missouri—Kansas City, MO 64999-0014
Montana—Ogden, UT 84201-0014
Nebraska—Ogden, UT 84201-0014
Nevada—Ogden, UT 84201-0014
New Hampshire—Andover, MA 05501-0014
New Jersey—Holtsville, NY 00501-0014
New Mexico—Austin, TX 73301-0014

New York—*New York City and counties of Nassau, Rockland, Suffolk, and Westchester*—Holtsville, NY 00501-0014
All other counties—Andover, MA 05501-0014
North Carolina—Memphis, TN 37501-0014
North Dakota—Ogden, UT 84201-0014
Ohio—Cincinnati, OH 45999-0014
Oklahoma—Austin, TX 73301-0014
Oregon—Ogden, UT 84201-0014
Pennsylvania—Philadelphia, PA 19255-0014
Rhode Island—Andover, MA 05501-0014
South Carolina—Atlanta, GA 39901-0014
South Dakota—Ogden, UT 84201-0014
Tennessee—Memphis, TN 37501-0014
Texas—Austin, TX 73301-0014
Utah—Ogden, UT 84201-0014
Vermont—Andover, MA 05501-0014
Virginia—Philadelphia, PA 19255-0014
Washington—Ogden, UT 84201-0014
West Virginia—Cincinnati, OH 45999-0014
Wisconsin—Kansas City, MO 64999-0014
Wyoming—Ogden, UT 84201-0014
American Samoa—Philadelphia, PA 19255-0215
Guam: Permanent residents—Department of Revenue and Taxation
Government of Guam
P.O. Box 23607
GMF, GU 96921
Guam: Nonpermanent residents—Philadelphia, PA 19255-0215
Puerto Rico—Philadelphia, PA 19255-0215
Virgin Islands: Permanent residents—V.I. Bureau of Internal Revenue
9601 Estate Thomas
Charlotte Amalie
St. Thomas, VI 00802
Virgin Islands: Nonpermanent residents—Philadelphia, PA 19255-0215
Foreign country—Philadelphia, PA 19255-0014 USA
All APO and FPO addresses—Philadelphia, PA 19255-0014

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